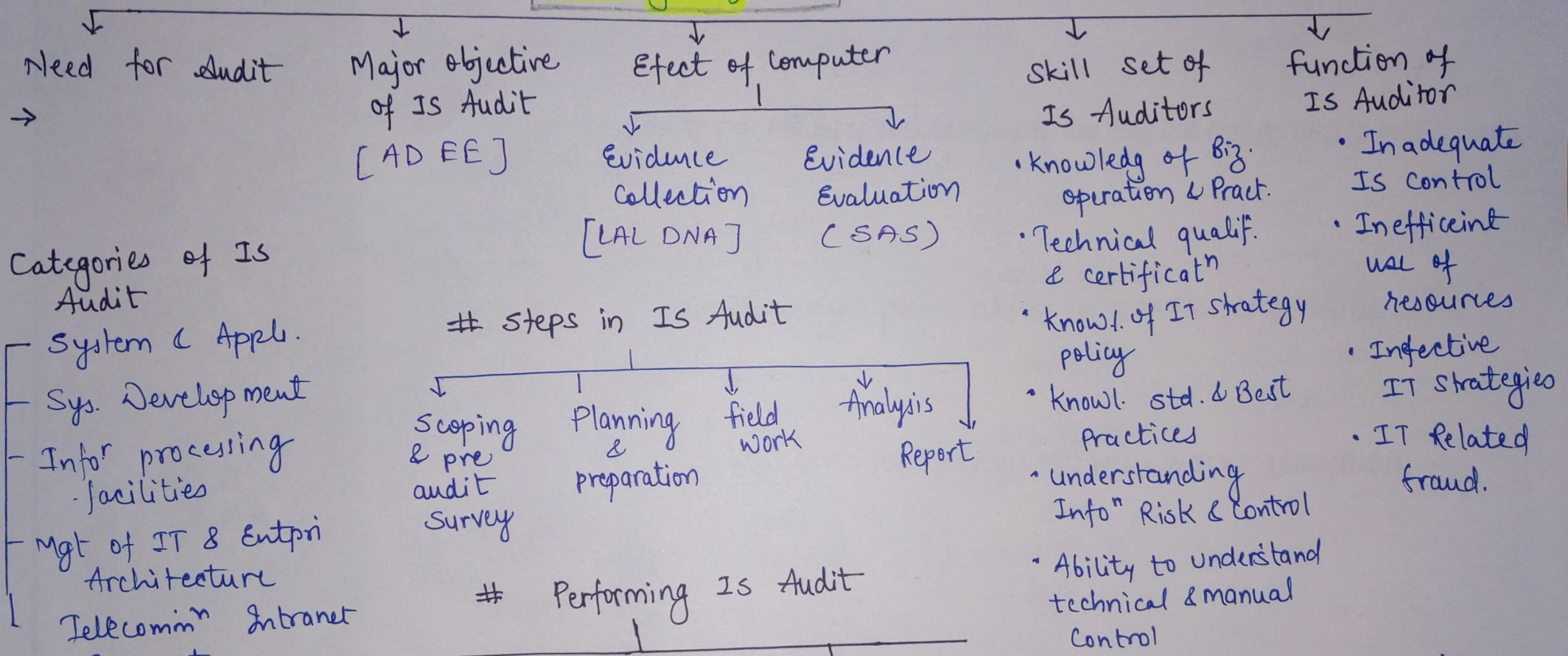
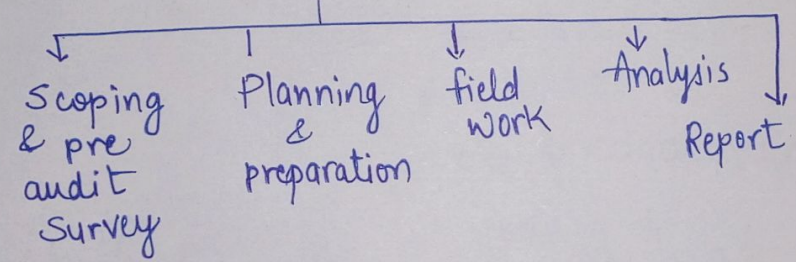


CHP-6 Auditing of IS



- # Categories of IS Audit
- System & Appl.
 - Sys. Development
 - Info processing facilities
 - Mgt of IT & Entpri Architecture
 - Telcominⁿ Intranet Extranet

Steps in IS Audit



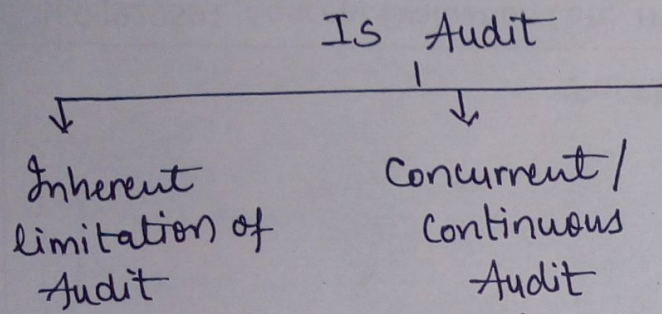
Performing IS Audit

- Validation of Infoⁿ obtained
- Basic Plan
 - knowledge of Biz.
 - planning will vary
 - Discuss plan with mgt, staff & Audit Committee
 - Content of planning will vary
 - Continuous activity
- Preliminary Review
 - Knowledge of Biz.
 - Understanding of Tech.
 - Understanding Internal control system
 - Legal consideration & Audit std.
 - Risk Assessment & Materiality

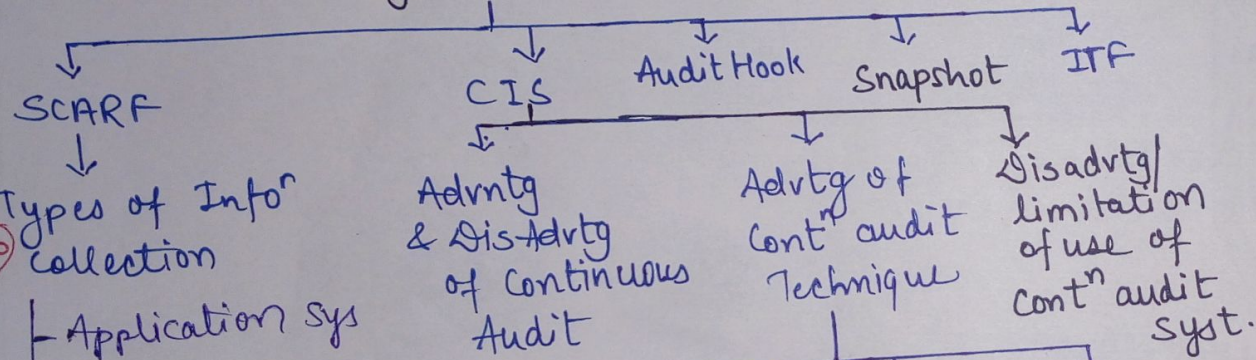
- Categories of Risk
- 1) Inherent Risk
 - 2) Control Risk
 - 3) Detection Risk

Steps can be followed for Risk based approach [N17]

HARSHA



Types of Audit Tool



M16 Types of Info^r Collection

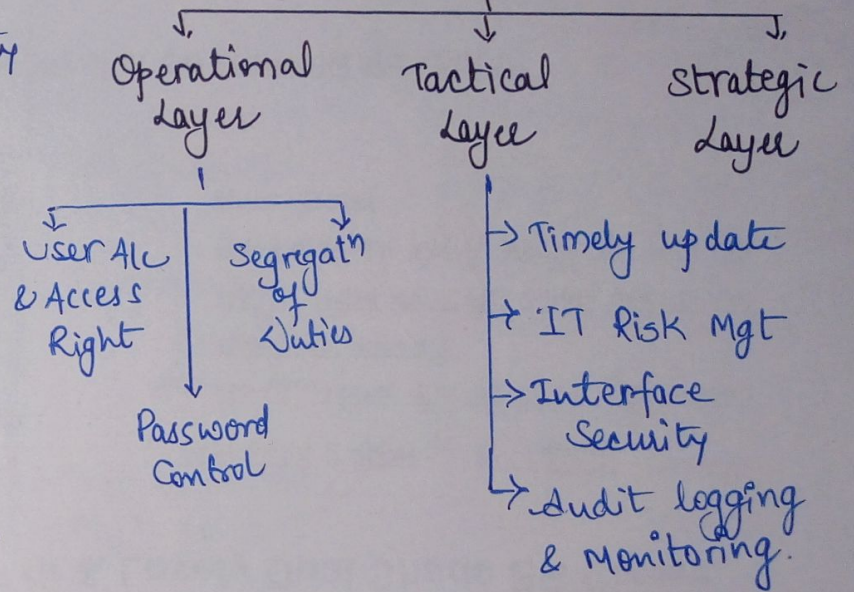
- Application Sys Error
- Policy & procedure variance
- System Exception
- Stastical Sample
- Snapshot & extended Records
- Profiling Data
- Performance Measurement

HARSHA

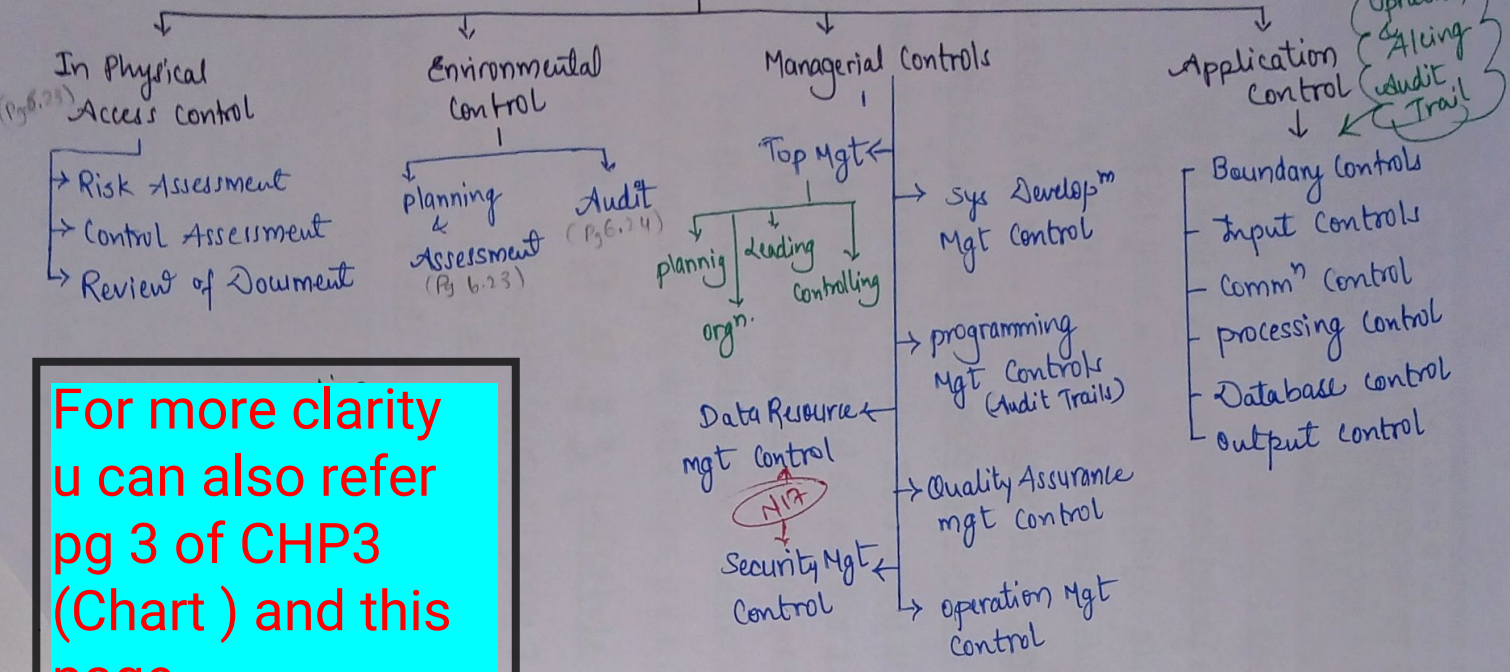
Objective of NIT Audit Trail (Pg 6.22)

- 1) Detecting unauthorise Access
- 2) Reconstructing Events
- 3) Personnel Accountability

Application Security Layer & Related Audit Issue (Pg 6.35)



Role of Auditor



For more clarity u can also refer pg 3 of CHP3 (Chart) and this page.

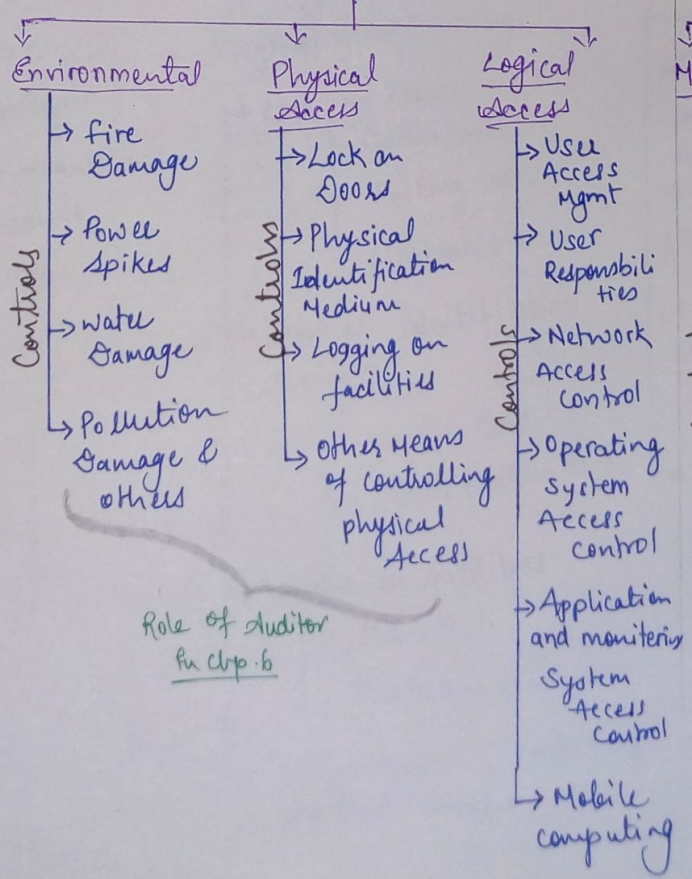
Classification of IS controls

On the Basis of

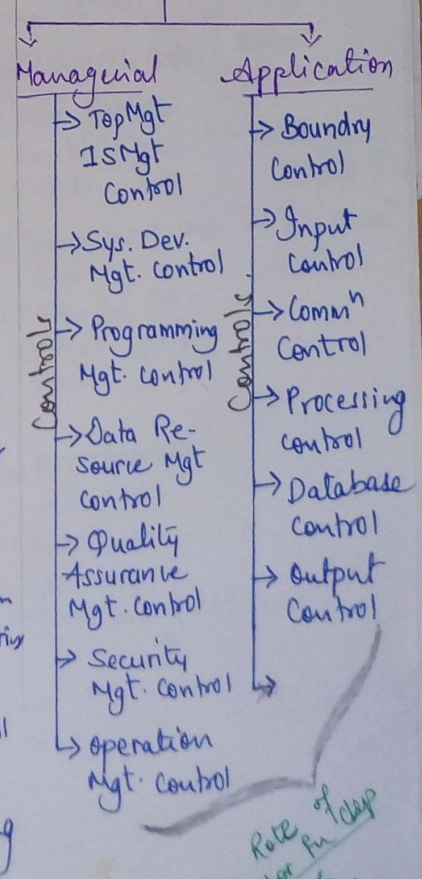
(1) Objective of Controls

- (1) → Preventive
- (2) → Detective
- (3) → Corrective
- (4) → Compensatory

(2) Nature of IS Resources



(3) Audit function



Role of Auditor in chp 6